

1.1 ..... moves to amend S.F. No. 609; H.F. No. 419, as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision  
1.4 to read:

1.5 Subd. 1a. **Definitions.** For purposes of this section:

1.6 (1) "career firefighter municipalities" means municipalities solely employing firefighters  
1.7 with retirement coverage provided by the public employees police and fire retirement plan;

1.8 (2) "municipality" includes any independent nonprofit firefighting corporation that  
1.9 participates in the statewide volunteer firefighter plan under chapter 353G or is affiliated  
1.10 with a volunteer firefighter relief association operating under chapter 424A; and  
1.11 "municipalities" means more than one municipality; and

1.12 (3) "per firefighter amount" means the dollar amount that is the quotient resulting from  
1.13 dividing (i) by (ii), where (i) is 35.84 percent of the total amount appropriated as supplemental  
1.14 state aid, and (ii) is the number of active volunteer firefighters employed by all municipalities  
1.15 other than career firefighter municipalities on the last day of the calendar year that is two  
1.16 years prior to the calendar year in which the supplemental state aid is payable.

1.17 **EFFECTIVE DATE.** This section is effective January 1, 2023.

1.18 Sec. 2. Minnesota Statutes 2020, section 423A.022, subdivision 2, is amended to read:

1.19 Subd. 2. **Allocation.** (a) ~~Of~~ The total amount appropriated as supplemental state aid:  
1.20 shall be allocated as provided in this subdivision.

1.21 ~~(b)~~ (b) 58.064 percent of the total amount must be paid to the executive director of the  
1.22 Public Employees Retirement Association for deposit in the public employees police and  
1.23 fire retirement fund established by section 353.65, subdivision 1~~;~~.

1.24 ~~(c)~~ (c) 35.484 percent of the total amount must be paid to municipalities other than career  
1.25 firefighter municipalities solely employing firefighters with retirement coverage provided  
1.26 by the public employees police and fire retirement plan which that qualified to receive fire  
1.27 state aid in that calendar year, allocated ~~in proportion to the most recent amount of fire state~~  
1.28 aid paid under section 477B.04, for the to each municipality ~~bears to the most recent total~~  
1.29 ~~fire state aid for all municipalities other than the municipalities solely employing firefighters~~  
1.30 ~~with retirement coverage provided by the public employees police and fire retirement plan~~  
1.31 paid under section 477B.04, by multiplying the per firefighter amount by the number of

2.1 active volunteer firefighters employed by the municipality on the last day of the calendar  
 2.2 year that is two years prior to the calendar year in which the supplemental state aid is payable.  
 2.3 ~~with~~ The ~~allocated~~ amount allocated for fire departments participating in the statewide  
 2.4 lump-sum volunteer firefighter plan must be paid to the executive director of the Public  
 2.5 Employees Retirement Association for deposit in the fund established by section 353G.02,  
 2.6 subdivision 3, and credited to the respective account. ~~and with~~ The balance must be paid to  
 2.7 the treasurer of each municipality for transmittal within 30 days of receipt to the treasurer  
 2.8 of the applicable volunteer firefighter relief association for deposit in its special fund; ~~and~~.

2.9 ~~(3)~~ (d) 6.452 percent of the total amount must be paid to the executive director of the  
 2.10 Minnesota State Retirement System for deposit in the state patrol retirement fund.

2.11 ~~(b) For purposes of this section, the term "municipalities" includes independent nonprofit~~  
 2.12 ~~firefighting corporations that participate in the statewide lump-sum volunteer firefighter~~  
 2.13 ~~plan under chapter 353G or with subsidiary volunteer firefighter relief associations operating~~  
 2.14 ~~under chapter 424A.~~

2.15 **EFFECTIVE DATE.** This section is effective January 1, 2023.

2.16 Sec. 3. Minnesota Statutes 2020, section 423A.022, subdivision 3, is amended to read:

2.17 Subd. 3. **Reporting.** (a) On or before ~~September~~ July 1, annually, the executive director  
 2.18 of the Public Employees Retirement Association shall report to the commissioner of revenue,  
 2.19 in the format prescribed by the commissioner, the following:

2.20 (1) the career firefighter municipalities which employ firefighters with retirement  
 2.21 coverage by the public employees police and fire retirement plan;

2.22 (2) the fire departments covered by the statewide lump-sum volunteer firefighter plan;  
 2.23 and

2.24 (3) for each fire department reported under clause (2), the number of active volunteer  
 2.25 firefighters employed by the municipality on the last day of the most recent calendar year  
 2.26 for which such information is available and the last day of the calendar year that is two  
 2.27 years prior to the calendar year in which the July 1 reporting deadline occurs; and

2.28 ~~(3)~~ (4) any other information requested by the commissioner to administer the police  
 2.29 and firefighter retirement supplemental state aid program.

2.30 (b) On or before July 1, annually, the State Auditor shall report to the commissioner of  
 2.31 revenue, in the format prescribed by the commissioner, the following:

2.32 (1) the fire departments affiliated with a relief association;

3.1 (2) for each fire department reported under clause (1), the number of active volunteer  
3.2 firefighters employed by the municipality on the last day of the most recent calendar year  
3.3 for which such information is available and the last day of the calendar year that is two  
3.4 years prior to the calendar year in which the July 1 reporting deadline occurs; and

3.5 (3) any other information requested by the commissioner to administer the police and  
3.6 firefighter retirement supplemental state aid program.

3.7 **EFFECTIVE DATE.** This section is effective January 1, 2023.

3.8 Sec. 4. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision  
3.9 to read:

3.10 Subd. 3a. **Default.** If the commissioner of revenue does not receive the information  
3.11 required by subdivision 3, paragraph (a), clause (3), or paragraph (b), clause (2), from the  
3.12 executive director of the Public Employees Retirement Association or the State Auditor,  
3.13 respectively, for a fire department by July 1, the commissioner of revenue shall record ten  
3.14 active volunteer firefighters as being employed by the municipality.

3.15 **EFFECTIVE DATE.** This section is effective January 1, 2023.

3.16 Sec. 5. Minnesota Statutes 2020, section 423A.022, subdivision 5, is amended to read:

3.17 Subd. 5. **Aid termination.** (a) The aid under subdivision 2, ~~paragraph (a), clauses (1)~~  
3.18 ~~paragraphs (b) and (3) (d)~~, continues until the earlier of:

3.19 (1) the December 1 following the end of the fiscal year in which the actuarial value of  
3.20 assets of both the State Patrol retirement plan and the public employees police and fire  
3.21 retirement plan equals or exceeds 90 percent of the actuarial accrued liabilities as reported  
3.22 by the actuary retained under section 356.214 in the annual actuarial valuation prepared  
3.23 under section 356.215; or

3.24 (2) July 1, 2048.

3.25 (b) The aid under subdivision 2, paragraph ~~(a), clause (2)~~ (c), does not terminate.

3.26 **EFFECTIVE DATE.** This section is effective January 1, 2023."

3.27 Amend the title accordingly